ACCG8035
International Accounting
Session 2, In person-scheduled-weekday, North Ryde 2024
Department of Accounting and Corporate Governance

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Macquarie University has taken all reasonable measures to ensure the information in this publication is accurate and up-to-date. However, the information may change or become out-dated as a result of change in University policies, procedures or rules. The University reserves the right to make changes to any information in this publication without notice. Users of this publication are advised to check the website version of this publication [or the relevant faculty or department] before acting on any information in this publication.
## General Information

| Unit convenor and teaching staff | Parmod Chand  
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<tbody>
<tr>
<td></td>
<td><a href="mailto:parmod.chand@mq.edu.au">parmod.chand@mq.edu.au</a></td>
</tr>
<tr>
<td>Grant Richardson</td>
<td><a href="mailto:grant.richardson@mq.edu.au">grant.richardson@mq.edu.au</a></td>
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</tbody>
</table>

| Credit points | 10 |
| Prerequisites | ACCG611 or ACCG6011 or MGNT603 or ACCG6003 or ACCG8121 or ACCG8126 and admission to MCom or MAccg or MAdvProfAcc |

## Important Academic Dates

Information about important academic dates including deadlines for withdrawing from units are available at [https://www.mq.edu.au/study/calendar-of-dates](https://www.mq.edu.au/study/calendar-of-dates)

## Learning Outcomes

On successful completion of this unit, you will be able to:

**ULO1:** Explain how the cultural, economic, political and historical factors are the reasons for the differences and similarities in accounting practices and regulation across nations
and evaluate how these factors influence the move towards international harmonisation.

**ULO2:** Identify and describe why ethical behaviour is fundamental to the practice of accounting around the world and critically apply moral theories and ethical frameworks to resolve real-world ethical issues confronting accountants.

**ULO3:** Apply research skills to investigate and propose well-reasoned and justified solutions to problems facing international companies in organising, managing, planning, controlling and evaluating, their global operations.

**ULO4:** Evaluate relevant statistical techniques used in international accounting research.

## General Assessment Information

### Class Test and Research Report

**Submission:** Attendance is compulsory.

**Extension:** No extension will be granted unless an application is approved under the Special Consideration Policy in accordance with the University rules.

**Penalties:** Zero mark for non-submission. Unless an application for Special Consideration has been submitted and approved, a 5% penalty (of the total possible mark) will be applied each day a written assessment is not submitted, up until the 7th day (including weekends). After the 7th day, a grade of ‘0’ will be awarded even if the assessment is submitted. Submission time for all written assessments is set at 11.55pm. A 1-hour grace period is provided to students who experience a technical concern. For any late submissions of time-sensitive tasks, such as scheduled tests, exams, performance assessments, and/or scheduled practical assessments/labs, students need to submit an application for Special Consideration.

### Final Exam

**Submission:** Attendance is compulsory

**Extension:** The only exception to not sitting an examination at the designated time is because of documented illness or unavoidable disruption. In these circumstances you may wish to consider applying for Special Consideration in accordance with the University rules.

**Penalties:** Students who miss this exam will score zero marks. If a Supplementary Examination is granted as a result of the Special Consideration Policy the examination will be scheduled after the conclusion of the official examination period. To pass the unit students must achieve an overall passing grade in their overall assessment as per the University policy. If a Supplementary Examination is granted as a result of the Special Consideration Policy the examination will be scheduled as per the Supplementary Examination timetable of the Business School. Please note that the supplementary examination will be of the similar format as the final examination.
**Assessment Tasks**

<table>
<thead>
<tr>
<th>Name</th>
<th>Weighting</th>
<th>Hurdle</th>
<th>Due</th>
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</thead>
<tbody>
<tr>
<td>Final Examination</td>
<td>40%</td>
<td>No</td>
<td>University examination period</td>
</tr>
<tr>
<td>Class Tests</td>
<td>30%</td>
<td>No</td>
<td>Week 4 and 7</td>
</tr>
<tr>
<td>Research Report</td>
<td>30%</td>
<td>No</td>
<td>Week's 9-12</td>
</tr>
</tbody>
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**Final Examination**

Assessment Type ¹: Examination  
Indicative Time on Task ²: 25 hours  
Due: **University examination period**  
Weighting: **40%**

A two-hour examination will be held during the University Examination period.

On successful completion you will be able to:

- Explain how the cultural, economic, political and historical factors are the reasons for the differences and similarities in accounting practices and regulation across nations and evaluate how these factors influence the move towards international harmonisation.
- Identify and describe why ethical behaviour is fundamental to the practice of accounting around the world and critically apply moral theories and ethical frameworks to resolve real-world ethical issues confronting accountants.
- Apply research skills to investigate and propose well-reasoned and justified solutions to problems facing international companies in organising, managing, planning, controlling and evaluating, their global operations.
- Evaluate relevant statistical techniques used in international accounting research.

**Class Tests**

Assessment Type ¹: Quiz/Test  
Indicative Time on Task ²: 30 hours  
Due: **Week 4 and 7**  
Weighting: **30%**

Two class tests (worth 15% each) will be conducted during class time.
On successful completion you will be able to:

- Explain how the cultural, economic, political and historical factors are the reasons for the differences and similarities in accounting practices and regulation across nations and evaluate how these factors influence the move towards international harmonisation.
- Identify and describe why ethical behaviour is fundamental to the practice of accounting around the world and critically apply moral theories and ethical frameworks to resolve real-world ethical issues confronting accountants.
- Apply research skills to investigate and propose well-reasoned and justified solutions to problems facing international companies in organising, managing, planning, controlling and evaluating, their global operations.

Research Report

Assessment Type 1: Report
Indicative Time on Task 2: 30 hours
Due: Week’s 9-12
Weighting: 30%

Research topics will be assigned and are designed to effectively enhance research skills and help students learn to synthesise, analyse and interpret information using appropriate disciplinary content and methodology.

On successful completion you will be able to:

- Explain how the cultural, economic, political and historical factors are the reasons for the differences and similarities in accounting practices and regulation across nations and evaluate how these factors influence the move towards international harmonisation.
- Identify and describe why ethical behaviour is fundamental to the practice of accounting around the world and critically apply moral theories and ethical frameworks to resolve real-world ethical issues confronting accountants.
- Apply research skills to investigate and propose well-reasoned and justified solutions to problems facing international companies in organising, managing, planning, controlling and evaluating, their global operations.

1 If you need help with your assignment, please contact:
the academic teaching staff in your unit for guidance in understanding or completing this type of assessment

the Writing Centre for academic skills support.

2 Indicative time-on-task is an estimate of the time required for completion of the assessment task and is subject to individual variation

Delivery and Resources

Teaching staff

Unit convenor:

Associate Professor Parmod Chand

Telephone: 9850 6137

E-mail: parmod.chand@mq.edu.au

Contacting staff

· Consultation times

Staff will be available for consultation; these times will be posted to unit homepage by Week 1 of the session. You are encouraged to seek help at a time that is convenient to you from staff on this unit during their specified consultation hours. In special circumstances, an appointment may be made outside regular consultation hours. Staff will not conduct any consultations by e-mail. You may, however, phone staff during their consultation hours.

· Other ways of contacting staff

The most effective way for students to contact staff is via email. Students experiencing significant difficulties with any topic in the unit are strongly encouraged to seek assistance immediately.

Classes

· There are 3 hours of contact for learning per week consisting of 1 x 3 hour seminar (lecture and tutorial).

Required and Recommended texts and/or materials


This text is a composite book made of selected chapters from four different texts published by Pearson Education Australia. By using a composite text we can focus only on chapters that are suited to this unit, which is cost-effective to the student. This text is available for purchase from the Co-op book shop at Macquarie University. Two copies of the custom publication are available in the reserve section of the library. No changes in the text since the last offering of this unit.
Unit Schedule

SUMMARY OF ACCG 8035 PROGRAM: SESSION 2 - 2024

<table>
<thead>
<tr>
<th>Week</th>
<th>Commencing</th>
<th>Topic</th>
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<tbody>
<tr>
<td>1</td>
<td>July 22</td>
<td>Introduction to international accounting and research methods.</td>
</tr>
<tr>
<td>2</td>
<td>July 29</td>
<td>The concept of culture and its relevance to international accounting diversity.</td>
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<tr>
<td>3</td>
<td>Aug 5</td>
<td>Ethical behaviour in accounting.</td>
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<td>4</td>
<td>Aug 12</td>
<td>Management planning and control (In class test).</td>
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<tr>
<td>5</td>
<td>Aug 19</td>
<td>Management planning and control in an international context: performance evaluation Case study - Del Norte Paper Company (C).</td>
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<tr>
<td>6</td>
<td>Aug 26</td>
<td>External reporting in an international context: similarities and differences.</td>
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<tr>
<td>7</td>
<td>Sep 2</td>
<td>External reporting in an international context: preparing and adjusting financial statements for international accounting standards: Kookaburra Pty Limited case study (In class test).</td>
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<tr>
<td>Date</td>
<td>Topic</td>
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<tr>
<td>8 Sep</td>
<td>Basic data collection, analysis and interpretation of results.</td>
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<td><strong>Sept 16th to 29th: MID-SESSION BREAK (2 Weeks Break)</strong></td>
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<tr>
<td>9 Sep</td>
<td>Corporate reporting regulation: understanding differences — USA.</td>
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<td>10 Oct</td>
<td>Corporate reporting regulation: understanding differences — Japan and China.</td>
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<tr>
<td>11 Oct</td>
<td>Corporate reporting regulation: understanding differences — The Netherlands, France and Germany.</td>
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<tr>
<td>12 Oct</td>
<td>International convergence of accounting: historical background, benefits and problems, global players, recent developments and controversies.</td>
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<tr>
<td>13 Oct</td>
<td>Week 13 is a revision week</td>
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**Policies and Procedures**

Macquarie University policies and procedures are accessible from [Policy Central](https://policies.mq.edu.au). Students should be aware of the following policies in particular with regard to Learning and Teaching:

- Academic Appeals Policy
- Academic Integrity Policy
- Academic Progression Policy
- Assessment Policy
- Fitness to Practice Procedure
- Assessment Procedure
- Complaints Resolution Procedure for Students and Members of the Public
- Special Consideration Policy

Students seeking more policy resources can visit [Student Policies](https://students.mq.edu.au/support/study/policies). It is your one-stop-shop for the key policies you need to know about throughout your undergraduate student journey.

To find other policies relating to Teaching and Learning, visit [Policy Central](https://policies.mq.edu.au) and use the search tool.
Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: https://students.mq.edu.au/admin/other-resources/student-conduct

Results

Results published on platform other than eStudent, (eg. iLearn, Coursera etc.) or released directly by your Unit Convenor, are not confirmed as they are subject to final approval by the University. Once approved, final results will be sent to your student email address and will be made available in eStudent. For more information visit ask.mq.edu.au or if you are a Global MBA student contact globalmba.support@mq.edu.au

Academic Integrity

At Macquarie, we believe academic integrity – honesty, respect, trust, responsibility, fairness and courage – is at the core of learning, teaching and research. We recognise that meeting the expectations required to complete your assessments can be challenging. So, we offer you a range of resources and services to help you reach your potential, including free online writing and maths support, academic skills development and wellbeing consultations.

Student Support

Macquarie University provides a range of support services for students. For details, visit http://students.mq.edu.au/support/

The Writing Centre

The Writing Centre provides resources to develop your English language proficiency, academic writing, and communication skills.

- Workshops
- Chat with a WriteWISE peer writing leader
- Access StudyWISE
- Upload an assignment to Studiosity
- Complete the Academic Integrity Module

The Library provides online and face to face support to help you find and use relevant information resources.

- Subject and Research Guides
- Ask a Librarian

Student Services and Support

Macquarie University offers a range of Student Support Services including:

- IT Support
- Accessibility and disability support with study
Unit guide ACCG8035 International Accounting

- Mental health support
- Safety support to respond to bullying, harassment, sexual harassment and sexual assault
- Social support including information about finances, tenancy and legal issues
- Student Advocacy provides independent advice on MQ policies, procedures, and processes

Student Enquiries
Got a question? Ask us via AskMQ, or contact Service Connect.

IT Help
For help with University computer systems and technology, visit http://www.mq.edu.au/about_us/offices_and_units/information_technology/help/.

When using the University's IT, you must adhere to the Acceptable Use of IT Resources Policy. The policy applies to all who connect to the MQ network including students.

Unit information based on version 2024.03 of the Handbook

https://unitguides.mq.edu.au/unit_offerings/162353/unit_guide/print